REMARKS/ARGUMENTS

Favorable reconsideration of this application is respectfully requested.

Claims 1, 4-6, and 21-25 are pending in this application. Claims 23-25 are allowed.

Claims 1 and 22 were rejected under 35 U.S.C. § 102(e) as anticipated by U.S. patent
6,121,659 to Christensen et al. (herein "Christensen"). Claims 4-6 and 21 were objected to as dependent upon a rejected base claim, but were noted as allowable if rewritten in independent form to include all of the limitations of their base claim any intervening claims.

Initially, applicants gratefully acknowledge the indication of the allowance and allowable subject matter in each of claims 4-6, 21, and 23-25.

Addressing now the rejection of claims 1 and 22 under 35 U.S.C. § 102(e) as anticipated by <u>Christensen</u>, that rejection is traversed by the present response.

Applicants initially note that claim 1 is amended by the present response to make a minor clarification of subject matter believed to already have been clearly recited in claim 1. Specifically, claim 1 now clarifies that the "first complete-isolation insulating film" is "formed throughout a lateral extent portion directly below at least one of said power supply line and ground line". The above-noted claim amendment clarifies that the first complete-isolation insulating film is not limited to being formed at only a limited portion directly below at least one of the power supply line and ground line, but is formed throughout a lateral extent portion directly below the at least one of the power supply line and a ground line.

Looked at another way, the above-noted claim amendment to claim 1 clarifies that the entire lateral extent of the at least one of the power supply line and ground line has a first complete-isolation insulating film formed therebelow.

Such a structure is fully supported for example by Figure 2 in the present specification. As shown for example in Figure 2 in the present specification the first complete-isolation insulating film 23 is formed throughout a lateral extent portion directly

below the power supply line 21. That is, if the edges of the power supply line 21 were extended downward the first complete-isolation insulating film 21 would be formed throughout the lateral extent of the power supply line 21.

Such a feature is believed to clearly distinguish over the applied art to Christensen.

The outstanding rejection provided an annotated Figure 8 of <u>Christensen</u> with the Office Action showing the element cited as corresponding to the claimed "first complete-isolation insulating film". As shown in that annotated Figure 8, the noted portion only extends below a small portion of the ground line 38. For <u>Christensen</u> to meet the claim limitations a first complete-isolation insulating film would have to be formed below all of the ground line 38 throughout its lateral extent. Clearly, <u>Christensen</u> does not teach or suggest such a structure.

In such ways, applicants respectfully submit that amended independent Claim 1, and the claims dependent therefrom, clearly distinguish over the teachings in <u>Christensen</u>.

With respect to independent claim 22, that claim is believed to also distinguish over Christensen.

Claim 22 is amended by the present response to clarify that the interlayer insulating form is formed on, "and to contact", the first semiconductor element and the isolation insulating film. That subject matter is also fully supported for example in Figure 2 in the specification showing the interlayer insulating film 13 formed on an and in contact with the first semiconductor element and the isolation insulating film 5. Such a feature clearly distinguishes over the basis for the outstanding rejection.

More particular, in the outstanding rejection the Office Action cites film 36 in Christensen to correspond to the claimed "interlayer insulating film". However, it is clear that in Christensen that layer 36 does not contact the film 26, noted as corresponding to the claimed "isolation insulating film". Thus, Christensen clearly does not meet the limitations

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of amended independent claim 22. Thus, that claim also distinguishes over the applied art to Christensen.

As no other issues are pending in this application, it is respectfully submitted that the present application is now in condition for allowance, and it is hereby respectfully requested that this case be passed to issue.

Respectfully submitted,

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